

**2002 California Adjustments — Residents****CA (540)****Important:** Attach this schedule directly behind Form 540, Side 2.

Name(s) as shown on return

Social security number

**Part I Income Adjustment Schedule****Section A — Income**

	<b>A</b> Federal Amounts (taxable amounts from your federal return)	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
<b>7</b> Wages, salaries, tips, etc. See instructions before making an entry in column B or C	<b>7</b>		
<b>8</b> Taxable interest income	<b>8</b>		
<b>9</b> Ordinary dividends	<b>9</b>		
<b>10</b> Taxable refunds, credits, offsets of state and local income taxes	<b>10</b>		
<b>11</b> Alimony received	<b>11</b>		
<b>12</b> Business income or (loss)	<b>12</b>		
<b>13</b> Capital gain or (loss)	<b>13</b>		
<b>14</b> Other gains or (losses)	<b>14</b>		
<b>15</b> Total IRA distributions. See instructions. (a) _____	<b>(b)</b>		
<b>16</b> Total pensions and annuities. See instructions. (a) _____	<b>(b)</b>		
<b>17</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc.	<b>17</b>		
<b>18</b> Farm income or (loss)	<b>18</b>		
<b>19</b> Unemployment compensation. Enter the same amount in column A and column B	<b>19</b>		
<b>20</b> Social security benefits (a) _____	<b>(b)</b>		
<b>21</b> Other income.			
<b>a</b> California lottery winnings		<b>a</b>	
<b>b</b> Disaster loss carryover from FTB 3805V		<b>b</b>	
<b>c</b> Federal NOL (Form 1040, line 21)		<b>c</b>	
<b>d</b> NOL carryover from FTB 3805V		<b>d</b>	
<b>e</b> NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809		<b>e</b>	
<b>f</b> Other (describe) _____		<b>f</b>	
<b>22 Total.</b> Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B	<b>22</b>		

**Section B — Adjustments to Income**

<b>23</b> Educator expense	<b>23</b>		
<b>24</b> IRA deduction	<b>24</b>		
<b>25</b> Student loan interest deduction	<b>25</b>		
<b>26</b> Tuition and fees deduction	<b>26</b>		
<b>27</b> Archer MSA deduction	<b>27</b>		
<b>28</b> Moving expenses	<b>28</b>		
<b>29</b> One-half of self-employment tax	<b>29</b>		
<b>30</b> Self-employed health insurance deduction	<b>30</b>		
<b>31</b> Self-employed SEP, SIMPLE, and qualified plans	<b>31</b>		
<b>32</b> Penalty on early withdrawal of savings	<b>32</b>		
<b>33a</b> Alimony paid. (b) Recipient's: SSN _____ - _____ - _____ Last name _____	<b>33a</b>		
<b>34</b> Add line 23 through line 33 in columns A, B, and C	<b>34</b>		
<b>35 Total.</b> Subtract line 34 from line 22 in columns A, B, and C. See instructions	<b>35</b>		

**Part II Adjustments to Federal Itemized Deductions**

<b>36</b> Federal itemized deductions. Add the amounts on federal Sch. A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27	<b>36</b>	
<b>37</b> Enter total of federal Sch. A, line 5 (state and local income tax <b>and</b> State Disability Insurance) and line 8 (foreign taxes <b>only</b> )	<b>37</b>	
<b>38</b> Subtract line 37 from line 36	<b>38</b>	
<b>39</b> Other adjustments including California lottery losses. See instructions. Specify _____	<b>39</b>	
<b>40</b> Combine line 38 and line 39	<b>40</b>	
<b>41 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?</b> Single or married filing separately — <b>\$132,793</b> Head of household — <b>\$199,192</b> Married filing jointly or qualifying widow(er) — <b>\$265,589</b> <b>No.</b> Transfer the amount on line 40 to line 41 <b>Yes.</b> Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 41	<b>41</b>	
<b>42 Enter the larger of the amount on line 41 or your standard deduction listed below</b> Single or married filing separately — <b>\$3,004</b> Married filing jointly, head of household, or qualifying widow(er) — <b>\$6,008</b> Transfer the amount on line 42 to Form 540, line 18	<b>42</b>	

**2002****California Capital Gain or Loss Adjustment**

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

**D (540)**

Name(s) as shown on return

Social security number

(a) Description of property (identify S corporation stock) Example 100 shares of "Z" (S stock)	(b) Sales price	(c) Cost or other basis	(d) Loss. If (c) is more than (b), subtract (b) from (c)	(e) Gain. If (b) is more than (c), subtract (c) from (b)
<b>1a</b>				
<b>1b</b>				
<b>2</b> Net gain or (loss) shown on California Schedule(s) K-1 (541, 565, 568, and 100S) .....			<b>2</b>	
<b>3</b> Capital gain distributions (federal Form 1099-DIV, box 2a minus box 2d) .....				<b>3</b>
<b>4</b> Total 2002 gains from all sources. Add column (e) amounts of line 1a, line 1b, line 2, and line 3 .....				<b>4</b>
<b>5</b> 2002 loss. Add column (d) amounts of line 1 and line 2. Enter as a negative amount .....			<b>5</b>	
<b>6</b> California capital loss carryover from 2001, if any. See instructions. Enter as a negative amount ..			<b>6</b>	
<b>7</b> Total 2002 loss. Add line 5 and line 6. Enter as a negative amount .....			<b>7</b>	
<b>8</b> Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 .....				<b>8</b>
<b>9</b> If line 8 is a loss, enter the smaller of: (a) the loss on line 8; <b>or</b> (b) \$3,000 (\$1,500 if married filing a separate return). See instructions ...				<b>9</b>
<b>10</b> Enter the amount from federal Form 1040, line 13 .....				<b>10</b>
<b>11</b> Enter the California gain from line 8 or loss from line 9 .....				<b>11</b>
<b>12 a</b> If line 10 is more than line 11, enter the difference here and on Schedule CA (540 or 540NR) line 13, col. B .....				<b>12a</b>
<b>b</b> If line 10 is less than line 11, enter the difference here and on Schedule CA (540 or 540NR), line 13, col. C .....				<b>12b</b>

**2002****Depreciation and Amortization Adjustments**

Do not complete this form if your California depreciation amounts are the same as federal amounts.

**3885A****Part I Identify the activity as passive or nonpassive.** (See instructions.)

Business or activity to which form FTB 3885A relates

- 1** ☐ This form is being completed for a passive activity.  
☐ This form is being completed for a nonpassive activity.

**Part II Election to Expense Certain Tangible Property (IRC Section 179).**

- 2** Enter the amount from line 12 of the Tangible Property Expense Worksheet in the instructions .....

**Part III Depreciation**

(a) Description of property placed in service	(b) Date placed in service	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) California depreciation deduction
<b>3</b>					

- 4** Add the amounts on line 3, column (f) .....

**5** California depreciation for assets placed in service prior to 2002 .....

**6** Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5 .....

**7** Total federal depreciation from this activity. Enter depreciation from your federal Form 4562, line 22 .....

**8 a** If line 6 is more than line 7, enter the difference here and see instructions .....

**b** If line 6 is less than line 7, enter the difference here and see instructions .....

**Part IV Amortization**

(a) Description of cost amortizable	(b) Date placed in service	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) California amortization deduction
<b>9</b>					

- 10** Total California amortization from this activity. Add the amounts on line 9, column (f) .....

**11** California amortization of costs that began before 2002 .....

**12** Total California amortization from this activity. Add the amounts on line 10 and line 11 .....

**13** Total federal amortization from this activity. Enter amortization from your federal Form 4562, line 44 .....

**14 a** If line 12 is more than line 13, enter the difference here and see instructions .....

**b** If line 12 is less than line 13, enter the difference here and see instructions .....